

EXHIBIT 1

03/29/2006 12:59 7034251567
02/20/2006 10:52 FAX 8318264582

NRIS ALVIN BROWN & ASSOC.

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MAY-13-1999 18:58

INTERNAL REVENUE SERVICE
COLLECTION DIVISION
55 FLARA CIR., A-200
BALTIMORE, MD 21201
(410) 771-1234 EXT 16

U.S. DEPARTMENT OF THE TREASURY

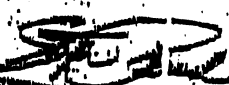
MAY 13, 1999

BY FAX

VIOR L. SEIDEL

DEAR MR. SEIDEL:

THIS IS IN REGARD TO YOUR LETTER DATED MAY 12, 1999 CONCERNING
IRC SECTION 8572 FOR T.E. SEIDEL ELECTRIC, INC. YOU HAVE NOT BEEN HELD
TO BE A RESPONSIBLE PERSON FOR THE DEBT FOR RECOVERY PENALTY UNDER
IRC SECTION 8572 FOR T.E. SEIDEL ELECTRIC, INC. AS YOU KNOW UNDER A
NOTION OF FEDERAL TAX LIEN FILED UNDER YOUR HUSBAND THOMAS E. SEIDEL FOR
THE IRC 8572 PENALTY, THOMAS E. SEIDEL IS THE PERSON WHO HAS BEEN
RESPONSIBLE FOR THE IRC 8572 ASSESSMENT.


STEVEN J. SMITH
REVENUE OFFICE IN
BALDGE # 77-01 '83